

TWENTY-SEVENTH DAY - FEBRUARY 18, 2003**LEGISLATIVE JOURNAL****NINETY-EIGHTH LEGISLATURE
FIRST SESSION****TWENTY-SEVENTH DAY**

Legislative Chamber, Lincoln, Nebraska
Tuesday, February 18, 2003

PRAYER

The prayer was offered by Pastor Patrick Burt, Bethany Lutheran Church, Omaha, Nebraska.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., Senator Cudaback presiding.

The roll was called and all members were present except Senator Cunningham who was excused; and Senators Beutler, Brashear, Brown, Maxwell, and Price who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the twenty-sixth day was approved.

NOTICE OF COMMITTEE HEARING

Education
Room 1525

Monday, March 3, 2003

1:30 p.m.

Willa Kosman - State Colleges Board of Trustees

William Roskens - State Colleges Board of Trustees

(Signed) Ron Raikes, Chairperson

GENERAL FILE

LEGISLATIVE RESOLUTION 18CA. The Standing Committee amendment, AM0166, found on page 389 and considered on page 553, was renewed.

Senator Jensen asked unanimous consent to be excused. No objections. So ordered.

The Standing Committee amendment was adopted with 39 ayes, 0 nays, 8 present and not voting, and 2 excused and not voting.

Senator Redfield moved for a call of the house. The motion prevailed with 37 ayes, 0 nays, and 12 not voting.

Senator Redfield requested a roll call vote on the advancement of the bill.

Voting in the affirmative, 18:

Aguilar	Combs	Friend	Mossey	Schrock
Baker	Connealy	Hartnett	Pedersen, Dw.	Smith
Bourne	Cudaback	Louden	Quandahl	
Burling	Erdman	Mines	Redfield	

Voting in the negative, 23:

Beutler	Engel	Kruse	Raikes	Thompson
Brashear	Hudkins	McDonald	Schimek	Tyson
Bromm	Johnson	Pederson, D.	Stuhr	Wehrbein
Byars	Jones	Preister	Stuthman	
Chambers	Kremer	Price	Synowiecki	

Present and not voting, 6:

Brown	Janssen	Maxwell
Foley	Landis	Vrtiska

Excused and not voting, 2:

Cunningham Jensen

Failed to advance to E & R for review with 18 ayes, 23 nays, 6 present and not voting, and 2 excused and not voting.

The Chair declared the call raised.

LEGISLATIVE BILL 52. Title read. Considered.

Senator Chambers offered the following amendment:

FA1161

P. 2, in line 17 after "village" insert "which has adopted a resolution that prohibits discrimination in employment based on sexual orientation".

Senator Chambers offered the following amendment to his pending amendment:

FA1163

Amend FA1161

In Chambers amendment, strike "resolution" and insert "ordinance"

Senator Brashear asked unanimous consent to be excused until he returns. No objections. So ordered.

Senator Chambers moved for a call of the house. The motion prevailed with 23 ayes, 0 nays, and 26 not voting.

Senator Chambers requested a roll call vote, in reverse order, on his amendment.

Voting in the affirmative, 21:

Aguilar	Chambers	Janssen	Schimek	Wehrbein
Beutler	Connealy	Johnson	Schrock	
Bourne	Cudaback	Landis	Stuthman	
Bromm	Hartnett	Maxwell	Synowiecki	
Byars	Hudkins	Pederson, D.	Thompson	

Voting in the negative, 2:

Erdman	Foley
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Present and not voting, 23:

Baker	Friend	McDonald	Price	Stuhr
Brown	Jones	Mines	Quandahl	Tyson
Burling	Kremer	Mossey	Raikes	Vrtiska
Combs	Kruse	Pedersen, Dw.	Redfield	
Engel	Louden	Preister	Smith	

Excused and not voting, 3:

Brashear	Cunningham	Jensen
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The Chambers amendment lost with 21 ayes, 2 nays, 23 present and not voting, and 3 excused and not voting.

The Chair declared the call raised.

SPEAKER BROMM PRESIDING

Senator Chambers withdrew his pending amendment, FA1161, found in this day's Journal.

Senator Chambers offered the following amendment:
FA1162

Page 3, line 24 after "village" insert "which has adopted a resolution that prohibits discrimination in employment based on sexual orientation".

Senator Landis asked unanimous consent to be excused until he returns. No objections. So ordered.

Pending.

RESOLUTIONS

Pursuant to Rule 4, Sec. 5(b), LRs 29, 30, and 31 were adopted.

SPEAKER SIGNED

While the Legislature was in session and capable of transacting business, the Speaker signed the following: LRs 29, 30, and 31.

GENERAL FILE

LEGISLATIVE BILL 52. The Chambers pending amendment, FA1162, found in this day's Journal, was renewed.

Senator Chambers offered the following amendment to his pending amendment:

FA1164

Amend FA1162

In Chambers amendment, strike "resolution" and insert "ordinance"

Senator Mines asked unanimous consent to be excused until he returns. No objections. So ordered.

SENATOR SCHIMEK PRESIDING

Senators Bromm and Engel asked unanimous consent to be excused until they return. No objections. So ordered.

Senator Chambers moved for a call of the house. The motion prevailed with 18 ayes, 1 nay, and 30 not voting.

The Chambers amendment was adopted with 36 ayes, 0 nays, 8 present and not voting, and 5 excused and not voting.

The Chair declared the call raised.

Senator Chambers asked unanimous consent to withdraw his pending amendment, FA1162, as amended. No objections. So ordered.

Advanced to E & R for review with 43 ayes, 0 nays, 1 present and not voting, and 5 excused and not voting.

Senator Landis asked unanimous consent to be excused until he returns. No

objections. So ordered.

LEGISLATIVE BILL 150. Title read. Considered.

The Standing Committee amendment, AM0116, found on page 389, was adopted with 31 ayes, 0 nays, 12 present and not voting, and 6 excused and not voting.

Advanced to E & R for review with 36 ayes, 0 nays, 7 present and not voting, and 6 excused and not voting.

Senators Aguilar and McDonald asked unanimous consent to be excused until they return. No objections. So ordered.

LEGISLATIVE BILL 365. Title read. Considered.

The Standing Committee amendment, AM0117, found on page 389, was adopted with 33 ayes, 0 nays, 9 present and not voting, and 7 excused and not voting.

Senator Beutler offered the following amendment:

AM0422

- 1 1. In the Standing Committee amendment, AM0117, on page
- 2 2, line 14, strike "revising" and insert "used solely to revise";
- 3 and in lines 16 and 25 after "are" insert "specific and".
- 4 2. On page 3, line 1, strike "revising" and insert "used
- 5 solely to revise".

The Beutler amendment was adopted with 31 ayes, 0 nays, 11 present and not voting, and 7 excused and not voting.

Advanced to E & R for review with 33 ayes, 0 nays, 9 present and not voting, and 7 excused and not voting.

LEGISLATIVE BILL 94. Title read. Considered.

The Standing Committee amendment, AM0142, found on page 398, was considered.

Pending.

SELECT COMMITTEE REPORTS

Enrollment and Review

Correctly Engrossed

The following bills were correctly engrossed: LBs 30, 31, 41, 72, 76, 213, 241, 291, 292, and 305.

ER9009

Enrollment and Review Change to LB 30

The following changes, required to be reported for publication in the Journal, have been made:

1. In the Schrock amendment, AM0365:
 - a. On page 2, lines 11 and 19, "natural resources" has been struck; and
 - b. On page 3, line 1, the first period has been struck.
2. On page 1, the matter beginning with "change" in line 3 through line 4 has been struck and "provide for enforcement of certain violations; to create a fund; to eliminate a penalty; to repeal the original section; and to declare an emergency." inserted.

ER9013

Enrollment and Review Change to LB 76

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, line 3, "the membership of" has been struck and "membership provisions for" inserted.

ER9011

Enrollment and Review Change to LB 292

The following changes, required to be reported for publication in the Journal, have been made:

1. In the E & R Amendments, AM7017, on page 9, line 18, "and 77-1502" has been struck and "77-1502, and 79-1082" inserted; and in line 20 "to change school tax levy provisions;" has been inserted after the semicolon.

(Signed) Ray Mossey, Chairperson

STANDING COMMITTEE REPORTS**Revenue**

LEGISLATIVE BILL 644. Placed on General File as amended.

Standing Committee amendment to LB 644:

AM0402

- 1 1. Strike the original section and insert the following
- 2 new section:
- 3 "Section 1. (1) Not later than December 1, 2003, and
- 4 every fourth December 1 thereafter, the county assessor of each
- 5 county shall file with the Property Tax Administrator and the
- 6 county board a report specifying the following information for the
- 7 then current year:
- 8 (a) The legal description and owner of all property owned
- 9 by the state or a governmental subdivision of the state;
- 10 (b) The legal description and owner of all property

11 subject to taxation pursuant to sections 77-202.11 and 77-202.12;
 12 (c) The assessed valuation of the property described in
 13 subdivision (1)(b) of this section;
 14 (d) The amount of taxes due and payable on the property
 15 described in subdivision (1)(b) of this section; and
 16 (e) The lessee of the property unless the state or
 17 governmental subdivision has chosen to pay the tax pursuant to
 18 subsection (4) of section 77-202.11.
 19 (2) The Department of Property Assessment and Taxation
 20 shall use the information reported in subdivision (1)(b) of this
 21 section to create and maintain a data base of the information that
 22 is available to the public on the website of the department. The
 23 data base shall be searchable by legal description, owner, and tax
 24 status.".

(Signed) David Landis, Chairperson

Government, Military and Veterans Affairs

LEGISLATIVE BILL 110. Placed on General File.

LEGISLATIVE BILL 521. Placed on General File.

LEGISLATIVE BILL 605. Placed on General File.

LEGISLATIVE BILL 236. Placed on General File as amended.

Standing Committee amendment to LB 236:

AM0300

- 1 1. On page 2, lines 9 and 10, strike the new matter and
- 2 reinstate the stricken matter and after the reinstated
- 3 "information" insert "specified and made public consistent with 20
- 4 U.S.C. 1232g, as such section existed on January 1, 2003".

LEGISLATIVE BILL 349. Placed on General File as amended.

Standing Committee amendment to LB 349:

AM0399

- 1 1. Insert the following new section:
- 2 "Section 1. Section 49-1449, Revised Statutes
- 3 Supplement, 2002, is amended to read:
- 4 49-1449. Each committee shall file a statement of
- 5 organization with the commission. Such statement of organization
- 6 shall be filed (1) within ten days after a committee is formed or
- 7 (2) if the committee is formed within thirty days prior to an
- 8 election for which the committee exists, within two business days
- 9 after the committee is formed. The commission shall maintain a
- 10 statement of organization filed by a committee until notified of
- 11 the committee's dissolution. Any person who fails to file with the
- 12 commission a statement of organization required by this section
- 13 shall pay to the commission a late filing fee of twenty-five
- 14 dollars for each day the statement remains not filed in violation

- 15 of this section, not to exceed seven hundred fifty dollars.".
- 16 2. On page 2, line 20, strike "section" and insert
- 17 "sections 49-1449 and"; and in line 21 strike "is" and insert
- 18 "are".
- 19 3. Renumber the remaining sections accordingly.

LEGISLATIVE BILL 430. Placed on General File as amended.
 Standing Committee amendment to LB 430:
 AM0415

- 1 1. On page 2, line 25, after "trade" insert ". cultural,
- 2 or educational"; and strike beginning with "conduct" in line 26
- 3 through "to" in line 27.

LEGISLATIVE BILL 762. Placed on General File as amended.
 Standing Committee amendment to LB 762:
 AM0398

- 1 1. On page 4, line 26; page 5, lines 1, 4, 8, 9, 18, 21,
- 2 26, 27, and 28; and page 6, lines 1, 6, 7, 10, 17, 20, 21, and 24;
- 3 reinstate the stricken matter and strike the new matter.
- 4 2. On page 7, line 1, reinstate the stricken matter and
- 5 after the reinstated "means" insert "the calendar year of the
- 6 election".

LEGISLATIVE BILL 261. Indefinitely postponed.
LEGISLATIVE BILL 345. Indefinitely postponed.
LEGISLATIVE BILL 554. Indefinitely postponed.
LEGISLATIVE BILL 646. Indefinitely postponed.

(Signed) DiAnna R. Schimek, Chairperson

NOTICE OF COMMITTEE HEARINGS
Nebraska Retirement Systems
 Room 1525

LB 120	Wednesday, February 26, 2003	12:15 p.m.
LB 134	Wednesday, February 26, 2003	12:15 p.m.

(Signed) Elaine Stuhr, Chairperson

Appropriations
 Room 1524

LB 569	Monday, March 10, 2003	1:30 p.m.
LB 570	Monday, March 10, 2003	1:30 p.m.

Monday, March 10, 2003	1:30 p.m.
AGENCY 83 - Community College Aid	
AGENCY 51 - University Systemwide	

Tuesday, March 11, 2003 1:30 p.m.
 AGENCY 48 - Postsecondary Education
 AGENCY 50 - State College System

Room 1003

Wednesday, March 12, 2003 1:30 p.m.
 AGENCY 31 - Military
 AGENCY 33 - Game & Parks Commission
 AGENCY 54 - State Historical Society
 AGENCY 72 - Dept. of Economic Development

LB 639 Thursday, March 13, 2003 1:30 p.m.
 LB 640 Thursday, March 13, 2003 1:30 p.m.
 LB 780 Thursday, March 13, 2003 1:30 p.m.

Thursday, March 13, 2003 1:30 p.m.
 AGENCY 24 - Dept. of Motor Vehicles
 AGENCY 40 - Motor Vehicle Licensing Board
 AGENCY 17 - Dept. of Aeronautics
 AGENCY 90 - Nebraska Railway Council
 AGENCY 27 - Dept. of Roads

Friday, March 14, 2003 1:30 p.m.
 AGENCY 28 - Dept. of Veterans' Affairs
 AGENCY 37 - Workers' Compensation Court
 AGENCY 93 - Tax Equalization & Review
 AGENCY 75 - Investment Council
 AGENCY 77 - Comm. of Industrial Relations
 AGENCY 85 - Employees Retirement Bd.

Room 1524

LB 415 Monday, March 17, 2003 1:30 p.m.

Monday, March 17, 2003 1:30 p.m.
 AGENCY 20 - HHS -- Regulation & Licensure
 AGENCY 25 - Health & Human Services
 AGENCY 26 - HHS--Finance & Support

LB 151 Tuesday, March 18, 2003 1:30 p.m.
 LB 410 Tuesday, March 18, 2003 1:30 p.m.
 LB 557 Tuesday, March 18, 2003 1:30 p.m.
 LB 627 Tuesday, March 18, 2003 1:30 p.m.

Tuesday, March 18, 2003 1:30 p.m.
 AGENCY 19 - Dept. of Banking
 AGENCY 22 - Dept. of Insurance
 AGENCY 87 - Account. & Disclosure Comm.

AGENCY 65 - Dept. of Administrative Services

Room 1003

LB 440	Wednesday, March 19, 2003	1:30 p.m.
LB 424	Wednesday, March 19, 2003	1:30 p.m.

Wednesday, March 19, 2003 1:30 p.m.

AGENCY 7 - Governor

AGENCY 8 - Lieutenant Governor

AGENCY 9 - Secretary of State

AGENCY 10 - Auditor of Public Accounts

AGENCY 12 - State Treasurer

AGENCY 14 - Public Service Commission

AGENCY 3 - Legislative Council

(Signed) Roger R. Wehrbein, Chairperson

BILL ON FIRST READING

The following bill was read for the first time by title:

LEGISLATIVE BILL 31A. Introduced by Schrock, 38.

A BILL FOR AN ACT relating to appropriations; to appropriate funds to aid in carrying out the provisions of Legislative Bill 31, Ninety-eighth Legislature, First Session, 2003.

EXPLANATION OF VOTE

Had I been present, I would have voted "aye" on the final passage of LB 14e, LB 15, LB 34, LB 35, LB 40, LB 69, LB 69A, LB 83e, LB 92e, LB 93, LB 122, LB 191, LB 192, LB 242, LB 245, LB 281e, LB 295, and LB 306.

(Signed) Elaine Stuhr

AMENDMENTS - Print in Journal

Senator Baker filed the following amendment to LB 560:
AM0328

- 1 1. On page 39, line 18, strike "sixty" and insert
- 2 "thirty-six".

Senator Baker filed the following amendment to LB 560:
AM0192

- 1 1. Insert the following new section:
- 2 "Sec. 28. Section 60-129, Revised Statutes Supplement,
- 3 2002, is amended to read:

4 60-129. When an insurance company acquires a salvage
 5 vehicle through payment of a total loss settlement on account of
 6 damage, the company shall obtain the certificate of title from the
 7 owner, surrender such certificate of title to the county clerk, and
 8 make application for a salvage branded certificate of title which
 9 shall be assigned when the company transfers ownership. An insurer
 10 shall take title to a salvage vehicle for which a total loss
 11 settlement is made unless the owner of the vehicle elects to retain
 12 the vehicle. If the owner elects to retain the vehicle, the
 13 insurance company shall notify the Department of Motor Vehicles of
 14 such fact in a format prescribed by the department. The department
 15 shall immediately enter the salvage brand onto the computerized
 16 record of the vehicle. The insurance company shall also notify the
 17 owner of the owner's responsibility to comply with this section.
 18 The owner shall, within ten days after the settlement of the loss,
 19 forward the properly endorsed acceptable certificate of title to
 20 the county clerk or designated county official in the county where
 21 the vehicle has situs. The county clerk or designated county
 22 official shall, upon receipt of the certificate of title, issue a
 23 salvage branded certificate of title for the vehicle."

24 2. On page 9, line 8, after the first "a" insert
 1 "salvage"; and in line 9 after "made" insert "unless the owner of
 2 the motorboat elects to retain the motorboat. If the owner elects
 3 to retain the motorboat, the insurance company shall notify the
 4 Department of Motor Vehicles of such fact in a format prescribed by
 5 the department. The department shall immediately enter the salvage
 6 brand onto the computerized record of the motorboat. The insurance
 7 company shall also notify the owner of the owner's responsibility
 8 to comply with this section. The owner shall, within ten days
 9 after the settlement of the loss, forward the properly endorsed
 10 acceptable certificate of title to the county clerk or designated
 11 county official in the county designated in section 37-1214. The
 12 county clerk or designated county official shall, upon receipt of
 13 the certificate of title, issue a salvage branded certificate of
 14 title for the motorboat".

15 3. On page 50, line 3, after "60-111.01," insert
 16 "60-129,".

17 4. Renumber the remaining sections accordingly.

Senator Quandahl filed the following amendment to LB 218:
 AM0416

- 1 1. On page 37, line 5, strike "beneficiary", show as
- 2 stricken, and insert "mortgagee".

Senator Beutler filed the following amendment to LB 101:
 AM0372

- 1 1. On page 2, line 12, after "telephone" insert
- 2 "conference call"; and in line 18 after "public" insert "and shall
- 3 be conducted in accordance with sections 84-1408 to 84-1414".

Senator Baker filed the following amendment to LB 563:

AM0397

- 1 1. On page 7, strike lines 9 through 12, show as
- 2 stricken, and insert "owner may petition for an appeal of the
- 3 matter. The director shall appoint a hearing officer who shall
- 4 hear the dispute and issue a written decision. Any appeal shall be
- 5 in".

Senator Redfield filed the following amendment to LB 226:

AM0381

- 1 1. Strike sections 2 and 4.
- 2 2. Renumber the remaining section accordingly.

Senator Redfield filed the following amendment to LB 381:

AM0406

- 1 1. Insert the following new sections:
- 2 "Section 1. Section 13-324, Reissue Revised Statutes of
- 3 Nebraska, is amended to read:
- 4 13-324. (1) The Tax Commissioner shall administer all
- 5 sales and use taxes adopted under section 13-319. The Tax
- 6 Commissioner may prescribe forms and adopt and promulgate
- 7 reasonable rules and regulations in conformity with the Nebraska
- 8 Revenue Act of 1967, as amended, for the making of returns and for
- 9 the ascertainment, assessment, and collection of taxes. The county
- 10 shall furnish a certified copy of the adopting or repealing
- 11 resolution to the Tax Commissioner in accordance with such rules
- 12 and regulations. The tax shall begin the first day of the next
- 13 calendar quarter following receipt by the Tax Commissioner of the
- 14 certified copy of the adopted resolution if the certified copy of
- 15 the adopted resolution is received sixty days prior to the start of
- 16 the next calendar quarter.
- 17 (2) For resolutions containing a termination date, the
- 18 termination date is the first day of a calendar quarter. The
- 19 county shall furnish a certified statement to the Tax Commissioner
- 20 no more than one hundred twenty days and at least sixty days before
- 21 the termination date that the termination date stated in the
- 22 resolution is still valid. If the certified statement is not
- 23 furnished within the prescribed time, the tax shall remain in
- 24 effect, and the Tax Commissioner shall continue to collect the tax
- 1 until the first day of the calendar quarter which is at least sixty
- 2 days after receipt of the certified statement notwithstanding the
- 3 termination date stated in the resolution.
- 4 (3) In the rental or lease of automobiles, trucks,
- 5 trailers, semitrailers, and truck-tractors as defined in section
- 6 60-301, the tax shall be collected by the lessor on the rental or
- 7 lease price at the tax rate in effect on the date the automobile,
- 8 truck, trailer, semitrailer, or truck-tractor is delivered to the
- 9 lessee.

10 (4) The Tax Commissioner shall collect the sales and use
 11 tax concurrently with collection of a state tax in the same manner
 12 as the state tax is collected. The Tax Commissioner shall remit
 13 monthly the proceeds of the tax to the counties imposing the tax,
 14 after deducting the amount of refunds made and three percent of the
 15 remainder as an administrative fee necessary to defray the cost of
 16 collecting the tax and the expenses incident thereto. The Tax
 17 Commissioner shall keep full and accurate records of all money
 18 received and distributed. All receipts from the three-percent
 19 administrative fee shall be deposited in the state General Fund.
 20 (4) (5) Upon any claim of illegal assessment and
 21 collection, the taxpayer has the same remedies provided for claims
 22 of illegal assessment and collection of the state tax. It is the
 23 intention of the Legislature that the provisions of law which apply
 24 to the recovery of state taxes illegally assessed and collected
 25 apply to the recovery of sales and use taxes illegally assessed and
 26 collected under section 13-319.

27 Sec. 2. Section 13-2814, Revised Statutes Supplement,
 1 2002, is amended to read:

2 13-2814. (1) The Tax Commissioner shall administer all
 3 sales and use taxes adopted under section 13-2813. The Tax
 4 Commissioner may prescribe forms and adopt and promulgate rules and
 5 regulations in conformity with the Nebraska Revenue Act of 1967, as
 6 amended, for the making of returns and for the ascertainment,
 7 assessment, and collection of taxes. The council shall furnish a
 8 certified copy of the adopting or repealing resolution to the Tax
 9 Commissioner in accordance with such rules and regulations. The
 10 tax shall begin the first day of the next calendar quarter
 11 following receipt by the Tax Commissioner of the certified copy of
 12 the adopted resolution if the certified copy of the adopted
 13 resolution is received sixty days prior to the start of the next
 14 calendar quarter.

15 (2) For resolutions containing a termination date, the
 16 termination date is the first day of a calendar quarter. The
 17 council shall furnish a certified statement to the Tax Commissioner
 18 no more than one hundred twenty days and at least sixty days before
 19 the termination date stating that the termination date in the
 20 resolution is still valid. If the certified statement is not
 21 furnished within the prescribed time, the tax shall remain in
 22 effect and the Tax Commissioner shall continue to collect the tax
 23 until the first day of the calendar quarter which is at least sixty
 24 days after receipt of the certified statement notwithstanding the
 25 termination date stated in the resolution.

26 (3) In the rental or lease of automobiles, trucks,
 27 trailers, semitrailers, and truck-tractors as defined in section
 1 60-301, the tax shall be collected by the lessor on the rental or
 2 lease price at the tax rate in effect on the date the automobile,
 3 truck, trailer, semitrailer, or truck-tractor is delivered to the
 4 lessee.

5 (4) The Tax Commissioner shall collect the sales and use
6 tax concurrently with collection of a state tax in the same manner
7 as the state tax is collected. The Tax Commissioner shall remit
8 monthly the proceeds of the tax to the municipal county imposing
9 the tax, after deducting the amount of refunds made and three
10 percent of the remainder as an administrative fee necessary to
11 defray the cost of collecting the tax and the expenses incident
12 thereto. The Tax Commissioner shall keep full and accurate records
13 of all money received and distributed. All receipts from the three
14 percent administrative fee shall be deposited in the Municipal
15 Equalization Fund.

16 (4) (5) Upon any claim of illegal assessment and
17 collection, the taxpayer has the same remedies as provided for
18 claims of illegal assessment and collection of the state tax. It
19 is the intention of the Legislature that the provisions of law
20 which apply to the recovery of state taxes illegally assessed and
21 collected apply to the recovery of sales and use taxes illegally
22 assessed and collected under section 13-2813.

23 Sec. 4. Section 77-27,143, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 77-27,143. (1) The administration of all sales and use
26 taxes adopted under the Local Option Revenue Act shall be by the
27 Tax Commissioner who may prescribe forms and adopt and promulgate
1 reasonable rules and regulations in conformity with the act for the
2 making of returns and for the ascertainment, assessment, and
3 collection of taxes imposed under such act. The incorporated
4 municipality shall furnish a certified copy of the adopting or
5 repealing ordinance to the Tax Commissioner in accordance with such
6 rules and regulations as he or she may adopt and promulgate. For
7 ordinances passed after October 1, 1969, the effective date shall
8 be the first day of the next calendar quarter following receipt by
9 the Tax Commissioner of the certified copy of the ordinance if the
10 certified copy of the adopted ordinance is received sixty days
11 prior to the start of the next calendar quarter.

12 (2) For ordinances containing a termination date and
13 passed after October 1, 1986, the termination date shall be the
14 first day of a calendar quarter. The incorporated municipality
15 shall furnish a certified statement to the Tax Commissioner no more
16 than one hundred twenty days and at least sixty days prior to the
17 termination date that the termination date stated in the ordinance
18 is still valid. If the certified statement is not furnished within
19 the prescribed time, the tax shall remain in effect, and the Tax
20 Commissioner shall continue to collect the tax until the first day
21 of the calendar quarter which is at least sixty days after receipt
22 of the certified statement notwithstanding the termination date
23 stated in the ordinance.

24 (3) In the rental or lease of automobiles, trucks,
25 trailers, semitrailers, and truck-tractors as defined in section
26 60-301, the tax shall be collected by the lessor on the rental or

- 27 lease price at the tax rate in effect on the date the automobile,
 1 truck, trailer, semitrailer, or truck-tractor is delivered to the
 2 lessee."
 3 2. On page 14, line 22, strike "section" and insert
 4 "sections 13-324 and 77-27,143, Reissue Revised Statutes of
 5 Nebraska, and sections 13-2814 and"; and in line 23 strike "is" and
 6 insert "are".
 7 3. Renumber the remaining sections accordingly.

Senator Beutler filed the following amendment to LB 150:
 AM0420

- 1 1. On page 2, line 18, strike "representative", show as
 2 stricken, and insert "employee or member of the board of
 3 commissioners"; in line 20 strike "which", show as stricken, and
 4 insert "knowing it"; and in line 21 strike "misconduct in office",
 5 show as stricken, and insert "a Class II misdemeanor".

MOTION - Print in Journal

Senator Beutler filed the following motion to LB 186:
 Bracket LB 186 until April 1, 2003.

VISITORS

Visitors to the Chamber were students and teacher from Perkins County Christian School; Newman Grove FFA Chapter members and advisor; and FBLA member, Marie Bruning, from Madison.

ADJOURNMENT

At 11:58 a.m., on a motion by Senator Cudaback, the Legislature adjourned until 9:00 a.m., Wednesday, February 19, 2003.

Patrick J. O'Donnell
 Clerk of the Legislature

